

1999-00 Trustees' Financial Summary - Cover Page

I. IDENTIFYING INFORMATION

OPI County Code	43
District Legal Entity Code	9801
[X] Cooperative	
County Name	Roosevelt
District Name	Roose-Valley Sp Ed C

II. CERTIFICATION

Printed Name, Business Manager/Clerk	Signature	Date
_____	_____	_____

Phone # _____

Printed Name, Chair, Board of Trustees	Signature	Date
_____	_____	_____

Printed Name, Cooperative Director	Signature	Date
_____	_____	_____

III. COUNTY SUPERINTENDENT

Printed Name, County Superintendent	Signature	Date
Traci Harada	_____	_____

IV. ACCOUNTING SYSTEM/ SOFTWARE PACKAGE

- ☐ 1 Manual- Double Entry
☐ 2 Manual- Columnar
☒ 3 Software- Specify: FOXIE LADY

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

-- Trustees are responsible for ensuring the accuracy and prompt submission of this report.

-- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.

-- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.

-- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and Federal grants and in monitoring maintenance of effort for state and Federal programs.

Fund: 14- Retirement Fund

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	3966.00	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Protested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	_____	04
05	05-Due Frm Othr Governments	_____	05
06	06-Other Current Assets	_____	06
07	07-Inventories	#####	07
08	08-Prepaid Expenses	#####	08
09	09-Deposits	#####	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	3966.00	20
LIABILITIES			
21	21-Payble to Other Funds	_____	21
22	22-Due to Governments	_____	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	_____	24
25	25-Deferred Revenue	1203.00	25
26	26-Other Liabilities	#####	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	1203.00	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	#####	36
37	37-Reserve for Encumbrance	#####	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	2763.00	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	2763.00	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	3966.00	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 82- Interlocal Agreement

Line	Description	2000 Value	Line

ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	30212.00	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Protested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	_____	04
05	05-Due Frm Othr Governments	_____	05
06	06-Other Current Assets	_____	06
07	07-Inventories	_____	07
08	08-Prepaid Expenses	_____	08
09	09-Deposits	_____	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15

20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	30212.00	20
LIABILITIES			
21	21-Payble to Other Funds	_____	21
22	22-Due to Governments	_____	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	_____	24
25	25-Deferred Revenue	_____	25
26	26-Other Liabilities	#####	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31

35	35-TOTAL LIABILITIES (21 thru 31)	_____	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	#####	36
37	37-Reserve for Encumbrance	_____	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	30212.00	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51

52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	30212.00	52
====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	30212.00	53
====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 98- General Fixed Asset Account Group

Line	Description	2000 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	#####	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Protested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	#####	04
05	05-Due Frm Othr Governments	#####	05
06	06-Other Current Assets	#####	06
07	07-Inventories	#####	07
08	08-Prepaid Expenses	#####	08
09	09-Deposits	#####	09
10	10-Land Improvements		10
11	11-Building Improvements		11
12	12-Machinery/Equipment	136827.00	12
13	13-Cnstrctn Wrk in Progress		13
14	14-Amt Avail in Dbt Srvs & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	136827.00	20
LIABILITIES			
21	21-Payble to Other Funds	#####	21
22	22-Due to Governments	#####	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	#####	24
25	25-Deferred Revenue	#####	25
26	26-Other Liabilities	#####	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	#####	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	#####	36
37	37-Reserve for Encumbrance	#####	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	#####	48
49	49-Invst Gen Fix Assets	136827.00	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	136827.00	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	136827.00	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

Source	Proj Rptr	Description	1999 Value	2000 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
2240	___	County Retirement Distribution	15991.00	19940.00
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	19940.00
			=====	=====

Prg Func	Obj	Proj Rptr Description	1999 Value	2000 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
999 9999 2XX	___	Personal Services-Benefits	17530.00	17647.00
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	17647.00
			=====	=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	470.00
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	19940.00
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	17647.00
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	2763.00

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 82- Interlocal Agreement

Source	Proj Rprr Description	1999 Value	2000 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN			
1510	___ District-Interest Earnings	5416.00	3661.00
1900	___ District-Other Revenue - Explain	2407.00	282.00
3233	___ State Special Ed Coop Payments	73457.00	74485.00
3354	___ Medicaid - Speech Therapy	12456.00	7734.00
5710	___ Sp Ed Resource Transfers from	24914.00	23029.00
6100	___ Material Prior Period	1043.00	
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN		=====	=====
		(2)	109191.00
		=====	=====

Prg Func Obj	Proj Rprr Description	1999 Value	2000 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			
280 1XXX 6XX	___ Supplies and Materials	1571.00	
280 21XX 1XX	___ Personal Services-Salaries	47905.00	54058.00
280 21XX 2XX	___ Personal Services-Benefits	7926.00	1440.00
280 21XX 3XX	___ Purchased Professional/Tech Serv	11250.00	2325.00
280 21XX 4XX	___ Purchased Property Services	736.00	811.00
280 21XX 5XX	___ Other Purchased Services	459.00	9273.00
280 21XX 6XX	___ Supplies and Materials	27094.00	17274.00
280 21XX 7XX	___ Property	9349.00	7700.00
280 222X 5XX	___ Other Purchased Services	7512.00	242.00
280 23XX 3XX	___ Purchased Professional/Tech Serv	1300.00	1500.00
280 23XX 5XX	___ Other Purchased Services	5541.00	3984.00
280 24XX 1XX	___ Personal Services-Salaries	12874.00	4849.00
280 25XX 5XX	___ Other Purchased Services	3074.00	2571.00
999 9999 892	___ Material Prior Period Adjustment		41224.00
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT		=====	=====
		(3)	147251.00
		=====	=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 82- Interlocal Agreement

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/99)	(1)	68272.00
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	109191.00
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	147251.00
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/00) (1+2-3(+/-)4)	(5)	30212.00

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

Fund: 15 - Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/-1)	(1)	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	100755.00
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	100755.00
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/0) (1+2-3(+/-)4)	(5)	_____
Note: Total of Line 52 on the Balance Sheet must match line 5 above.		

This is a recap page for all grants and projects reported in the Miscellaneous Programs Fund 15. Please total the beginning fund balance, revenues, expenditures, and ending fund balance from each grant or project.

Please complete a separate Schedule of Revenues, Expenditures, and Changes in Fund Balance for each grant or project in Fund 15, 22, and 23.

1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 331 - IDEA B

Source	Proj Rprr	Description	2000 Value
4560	331	Federal IDEA	95974.00
Total Rev. for Project 331			95974.00

Prg	Func	Obj	Proj Rprr	Description	2000 Value
277	1XXX	6XX	331	Supplies and Materials	1021.00
277	21XX	1XX	331	Personal Services-Salaries	53366.00
277	21XX	2XX	331	Personal Services-Benefits	13878.00
277	21XX	3XX	331	Purchased Professional/Tech Serv	23223.00
277	21XX	6XX	331	Supplies and Materials	614.00
277	221X	5XX	331	Other Purchased Services	3872.00
Total Exp. for Project 331					95974.00

TOTAL CURRENT REVENUES	95974.00
TOTAL CURRENT EXPENDITURES	95974.00

1999-00 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 335 - IDEA B/PRESCHOOL

Source	Proj Rprr	Description	2000 Value
4560	335	Federal IDEA	4781.00
Total Rev. for Project 335			4781.00

Prg	Func	Obj	Proj Rprr	Description	2000 Value
279	21XX	1XX	335	Personal Services-Salaries	3507.00
279	21XX	5XX	335	Other Purchased Services	1274.00
Total Exp. for Project 335					4781.00

TOTAL CURRENT REVENUES	4781.00
TOTAL CURRENT EXPENDITURES	4781.00

STATE OF MONTANA
1999-00 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15- Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET - SUMMARY BY FUND

TOTAL FUND BALANCE BEGINNING (7/1/-1)	(1)	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	100755.00
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	100755.00
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY Sum of line 36 and 37 from Balance Sheet: THIS YEAR _____ less LAST YEAR _____	(4)	_____
TOTAL FUND BALANCE ENDING (6/30/0) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

Fund Account	Proj Rprr Description	1999 Value	2000 Value
XX XXX 26XX 41X	Energy Utility Services,	0.01	0.01
XX XXX 4XXX 710	Land	0.00	
XX XXX 4XXX 715	Land Improvements	0.00	
XX XXX 4XXX 720	Buildings (Existing)	0.00	
XX XXX 4XXX 725	Major Construction	0.00	
XX XXX 4XXX 73X	Major Equipment-New	0.00	
XX XXX 4XXX 74X	Major Equipment-Repl	0.00	
XX XXX XXXX 561	Tuition Within the State	0.00	
XX XXX XXXX 562	Tuition Outside the State	0.00	

Date: 02/27/01

S T A T E O F M O N T A N A

43_9801

1999-00 Trustees' Financial Summary- Project Reporter Codes

Proj Rptr	Exp Prog	Rev Source	Title of Program	CFDA #	Project Number
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---	---	---	-----	-----	-----
---	---	---	-----	-----	-----
---	---	---	-----	-----	-----
331	277	4560	IDEA B	84.027A	6598017700
335	279	4560	IDEA B/PRESCHOOL	84.173A	6598017900

